

**ST-23**

**Commonwealth of Virginia**  
**Sales and Use Tax Certificate of Exemption**

(For use by individuals purchasing multi-fuel heating stoves for residential heating)

For additional forms or more information visit [www.tax.virginia.gov](http://www.tax.virginia.gov).

TO \_\_\_\_\_ DATE \_\_\_\_\_

(Name of Dealer)

\_\_\_\_\_  
(Address of Dealer)

\_\_\_\_\_  
(City)

\_\_\_\_\_  
(State & ZIP)

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The Virginia Retail Sales and Use Tax Act provides an exemption from the state and local retail sales and use tax on multi-fuel heating stoves purchased to heat an individual purchaser's residence. "Multi-fuel heating stoves" are stoves that are capable of burning a wide variety of alternative fuels, including, but not limited to, shelled corn, wood pellets, cherry pits, and olive pits. This exemption will expire on July 1, 2012.

This exemption certificate is applicable only for purchases of multi-fuel heating stoves, and will not apply to purchases of any alternative fuel these stoves are capable of burning. This exemption certificate does not apply to purchases made for commercial use. Persons maintaining more than one residence must complete a separate certificate for each residence.

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(Name of Purchaser)

\_\_\_\_\_  
(Address where stove is to be used)

\_\_\_\_\_  
(City)

\_\_\_\_\_  
(State & ZIP)

I certify that I am purchasing a multi-fuel heating stove to be used at the above address.

\_\_\_\_\_  
(Signature of Purchaser)

Information for dealer: A dealer is required to have on file only one Certificate of Exemption properly executed by the purchaser. However, any change of purchaser or address requires that a new Certificate of Exemption be completed.